

MEANS TESTED SENIOR EXEMPTION TOWN OF SUDBURY  
COMMONWEALTH OF MASSACHUSETTS CHAPTER 169 OF THE ACTS OF 2012

Instructions for Filing:

Fiscal Year 2016 Town of Sudbury  
Completed Application and all documentation must be submitted to the Board of Assessors no later than August 27, 2015

Instructions for Filing:  
Fiscal Year 2016 Town of Sudbury  
MEANS TESTED SENIOR CITIZEN PROPERTY EXEMPTION

Please take a few moments to read this "Instructions for Filing" document, and if anything is unclear to you, or if it prompts any questions or concerns, please contact the Assessor's Office either by phone: 978-639-3395 or by email: [gerryc@sudbury.ma.us](mailto:gerryc@sudbury.ma.us).

**The following documentation must accompany the filing of your application:**

1. A complete executed copy of Schedule CB Circuit Breaker Credit 2014 from your Massachusetts State Income Tax Return. **If you did not file a Massachusetts State Income Tax Return for 2014, you must still complete, execute and submit a Schedule CB Circuit Breaker Credit 2014.** If you need a blank Schedule CB Circuit Breaker Credit 2014, please contact our office.

2. A complete executed copy of pages 1 & 2 of your 2014 Federal Income Tax Form 1040.

The completed application and documentation must be received in the Assessor's Office: 278 Old Sudbury Rd. Sudbury, MA. 01776. 1<sup>st</sup> Floor Flynn Building on or before August 27, 2015.

**WHEN AND WHERE MUST THE APPLICATION BE FILED?** A person who seeks to qualify for property tax relief under the provisions of this exemption shall, before the deadline of August 27, 2015, file an application on the approved form with all supporting documentation of the applicant's income and assets. The application and supporting documentation shall be submitted to the Sudbury Assessor's Office, 278 Old Sudbury Rd. Sudbury, MA. 01776.

THE DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF THE APPLICATION IS NOT TIMELY FILED OR IS INCOMPLETE BY THE DEADLINE FOR SUBMISSION YOU LOSE ALL RIGHTS TO THIS EXEMPTION AND THE ASSESSORS BY LAW CANNOT GRANT THIS EXEMPTION.

**HOW WILL MY EXEMPTION AMOUNT BE DETERMINED?** This innovative exemption program is intended to help qualifying seniors reduce their real estate tax burden. In some instances there may be seniors whose tax bill will be reduced to be no more than 10% of their income. We will not know the actual amount you will be paying until all applications have been analyzed and the January 2016 tax bills are calculated.

**WHEN SHOULD I EXPECT TO SEE THE REDUCTION IN MY TAX BILL?** Filing of the application will not stay the collection of your taxes. Taxes should be paid as assessed, as reflected on your preliminary quarterly tax bills. Should your application meet all requirements of the exemption, your actual FY 2016 tax bill will reflect the valuation reduction caused by implementation of this exemption. In other words, the exemption allowance will be directly applied to your actual tax bill for the year (i.e., the tax bill normally issued January 1<sup>st</sup>). If that does not happen for any reason, you will be notified.

## ASSESSORS APPLICATION REVIEW AND PROCESS

**It is important that applicants have an understanding of the application review process, and how their personal information will be treated:**

1. The application will be reviewed by the Board of Assessors along with a designated Assessor's staff member.
2. The pertinent data from the application (i.e. qualifying income, age, assessed value etc.) will be entered on a worksheet. The applicant's identity will not be detectible on the worksheet. Each application shall be assigned a number. The verified information from the numbered application will be entered on the worksheet to determine eligibility and benefit amount.
3. Those applicants determined to be ineligible will receive written notification as to their ineligibility. The eligible applicant pool is expected to vary from year to year. Eligibility in one year does not guarantee eligibility the following year. Applicants should understand that each year's qualification is subject to Circuit Breaker eligibility during the prior calendar year. In other words, in order to qualify for the program in FY 2016 the applicant must have met the criteria of the 2014 Circuit Breaker State Income Tax Credit.
4. The Means Tested Senior Exemption Program (Chapter 169 of the Acts of 2012) is unlike any other property tax exemption/deferral program with which you may be familiar. If you normally file for the Veteran's, Blind, Surviving Spouse, Senior over the age of 65, Senior Tax Deferral (Clause 41A) etc. do not let the filing of this new application deter you from applying for the traditional programs.

### ADDITIONAL PROGRAM NOTES:

<ul style="list-style-type: none"><li>• A review of financial assets is conducted as part of the application evaluation process.</li></ul>	<ul style="list-style-type: none"><li>• Property co-owner (if applicable) must be at least 60 years of age.</li></ul>	<ul style="list-style-type: none"><li>• Minimum Sudbury residency requirement of 10 years.</li></ul>
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The Board of Assessors may deny an application if it finds that the applicant has excessive assets that places the applicant and any co-owners outside of the intended recipients of the Exemption.